

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 691

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO AMBULANCE SERVICE; AMENDING SECTION 31-3908, IDAHO CODE, TO RE-
2 VISE PROVISIONS RELATING TO THE AUTHORIZATION TO LEVY A SPECIAL TAX IN
3 CERTAIN COUNTIES WHERE AN AMBULANCE SERVICE DISTRICT WAS CREATED; AND
4 DECLARING AN EMERGENCY.
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 31-3908, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 31-3908. AMBULANCE DISTRICT AUTHORIZED. (1) The county commissioners
10 of any county shall, upon petition signed by not less than fifty (50) quali-
11 fied electors of said county, or any portion thereof, which may exclude in-
12 corporated cities, undertake the following procedure to determine the ad-
13 visability of resolving to establish and maintain an ambulance service dis-
14 trict within the county as may be designated in the petition.

15 (a) A petition to form an ambulance service district shall be presented
16 to the county clerk and recorder. The petition shall be signed by not
17 less than fifty (50) of the resident real property holders within the
18 proposed district. The petition shall designate the boundaries of the
19 district.

20 (b) The petition shall be filed with the county clerk and recorder of
21 the county in which the signers of the petition are located. Upon the
22 filing of the petition the county clerk shall examine the petition and
23 certify whether the required number of petitioners have signed the
24 petition. If the number of petition signers is sufficient, the clerk
25 shall transmit the petition to the board of county commissioners.

26 (c) Upon receipt of a duly certified petition the board of county
27 commissioners shall cause the text of the petition to be published once
28 a week for at least three (3) consecutive weeks in a newspaper of general
29 circulation within the county. With the publication of the petition
30 there shall be published a notice of the time of the meeting of the board
31 of county commissioners when the petition will be considered stating
32 that all persons interested may appear and be heard. No more than five
33 (5) names attached to the petition shall appear in the publication and
34 notice, but the number of signatures shall be stated.

35 At the time of filing the petition the sponsors thereof shall cause
36 to be deposited with the county clerk a sufficient sum of money to cover
37 the cost of publication of the petition and all necessary notices. If
38 the petition and notices are not published the deposit shall be returned
39 to whomever deposited the funds, and if there is any surplus remaining
40 after paying for the publication as herein provided it shall be returned
41 to the original depositors, and if a district is created the fees so ex-

1 pended are an obligation of the district and shall be repaid by the dis-
2 trict to the depositors.

3 (d) At the time set for hearing the petition, the board of county
4 commissioners shall hear all persons who desire to be heard relative to
5 the creation of an ambulance service district. The board of county com-
6 missioners may, if they so desire and it appears desirable, adjourn the
7 meeting for not to exceed thirty (30) days in time to further hear the
8 petitioners and protestants, if any. After the hearing or hearings, the
9 board of county commissioners shall adopt a resolution either creating
10 the proposed ambulance service district or denying the petition. When
11 the board of county commissioners creates an ambulance service district
12 the board shall adopt a resolution describing the boundaries of the
13 district.

14 (e) When the board of county commissioners adopts the resolution creat-
15 ing the ambulance service district, the board shall include in the res-
16 olution the name of the district, and file a copy of the order creat-
17 ing the district with the county clerk and recorder, for which the clerk
18 shall receive a fee of three dollars (\$3.00).

19 (f) Procedures for annexation, deannexation, or dissolution of a dis-
20 trict created pursuant to this section shall be in substantial compli-
21 ance with the provisions for public notice and hearing provided herein,
22 and shall be by resolution adopted by the board of county commissioners.

23 (2) When the board of county commissioners has ordered the creation of
24 an ambulance service district, pursuant to the provisions of this section,
25 such district is hereby recognized as a legal taxing district, and providing
26 ambulance service is a governmental function.

27 (3) The board of county commissioners shall be the governing board of an
28 ambulance service district created pursuant to this section, and shall exer-
29 cise the duties and responsibilities provided in chapter 39, title 31, Idaho
30 Code.

31 (4) In any county where an ambulance service district is created as pro-
32 vided herein, the board of county commissioners is authorized to levy a spe-
33 cial tax, not to exceed four-hundredths percent (.04%) of market value for
34 assessment purposes, except as authorized by ~~subsection paragraph (a) be-~~
35 ~~low of this subsection~~, upon all taxable property within the district for
36 the purposes of the district, but the levy otherwise authorized in section
37 31-3901, Idaho Code, shall not be made on taxable property within the dis-
38 trict.

39 (a) In any county where an ambulance service district:

40 (i) has been ~~Was~~ created as of January 1, 1976, ~~and~~

41 (ii) Had at the time of its creation a market value for assessment
42 purposes of the district ~~is of~~ less than three hundred million dol-
43 lars (\$300,000,000), ~~and~~

44 (iii) The service provided by the district is an advanced life sup-
45 port paramedic unit,

46 the board of county commissioners ~~is authorized to levy a special tax,~~
47 may submit to the electors within the district the question of whether
48 the levy authorized in subsection (4) of this section may be increased
49 to a levy not to exceed ten six-hundredths percent (.106%) of market
50 value for assessment purposes, upon all taxable property within the

1 district for the purposes of the district, if approved by a minimum
2 of two-thirds (2/3) of the qualified electors of the district voting
3 at an election called for that purpose and held on the May or November
4 dates provided in section 34-106, Idaho Code, but the levy otherwise
5 authorized in section 31-3901, Idaho Code, shall not be made on taxable
6 property within the district.

7 (5) The board of county commissioners is authorized by resolution to
8 create an ambulance district capital improvement account. The board may
9 dedicate all or a portion of the fees and taxes collected pursuant to this
10 chapter to the capital improvement account for the purpose of purchasing
11 necessary buildings, land or equipment for the operation of the district.
12 The board is further authorized to carry over and add to the funds in the
13 account from year to year in order to make the purchases authorized by this
14 subsection.

15 SECTION 2. An emergency existing therefor, which emergency is hereby
16 declared to exist, this act shall be in full force and effect on and after its
17 passage and approval.